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IN THE CLAIMS

1. (CURRENTLY AMENDED) A method of fabricating an axle beam comprising the steps of:
  - a) bending a plate having a varied cross-section to form an enclosed shape with first and second segments abutting each other; and
  - b) joining the first segment and the second segment segments to each other, wherein the first segment and the second segment comprise one of a top section and a bottom section of the axle beam.
2. (ORIGINAL) The method as recited in claim 1, wherein step a) comprises deforming the plate into a stepped cross-section from a plate having a uniform cross-section.
3. (ORIGINAL) The method as recited in claim 2, wherein the plate includes a length and a width, the length greater than the width and the stepped cross-section extends longitudinally along the plate.
4. (CURRENTLY AMENDED) The method as recited in claim 3, wherein said step a) comprises bending the plate laterally such that longitudinal edges of the plate abut and the first segment and the second segment, forming the enclosed shape.
5. (ORIGINAL) The method as recited in claim 1, comprising attaching end assemblies to distal segments of the axle beam.
6. (CURRENTLY AMENDED) The method as recited in claim 1, wherein the first segment and the second segment segments are of a common thickness.
7. (CURRENTLY AMENDED) The method as recited in claim 1, comprising a third segment and a forth segment, segments having a thickness less than the first segment and the second segment segments.

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8. (CURRENTLY AMENDED) The method as recited in claim 1, wherein the enclosed shape includes a first side section and a second side section sections, and top and bottom sections, wherein the top section and the bottom sections section being are of a greater thickness than the first side section and the second side section sections.

9-17. (CANCELLED)

18. (NEW) A method of fabricating an axle beam for a vehicle comprising the steps of:

- a) bending a plate having a varied cross-section into an enclosed shape with a first segment and a second segment abutting each other;
- b) joining the first segment to the second segment to form one of a top section and a bottom section; and
- c) attaching end assemblies adjacent distal ends of the axle beam.

19. (NEW) The method as recited in claim 18, including a third segment and a fourth segment each having a thickness less than a thickness of the first segment and the second segment.

20. (NEW) The method as recited in claim 18, wherein the end assemblies comprise king pin bosses.